

**FOREST HILLS PUBLIC SCHOOLS
GRAND RAPIDS, MICHIGAN**

Board Finance Committee Meeting
Tuesday, February 14, 2023
8:30 AM
Administration Building

Agenda

- I. Public Comments
- II. Curriculum Update
- III. Discussion
 - III.A. Monthly Financial Statements
 - III.B. Solar Project Update
 - III.C. Schools of Choice
- IV. Action
 - IV.A. Minutes for January 10, 2023
 - IV.B. Central Athletic Safety Netting
 - IV.C. Endpoint Detection and Response
 - IV.D. Playground Equipment
 - IV.E. Delinquent Personal Property Taxes
 - IV.F. Property Tax Refund
- V. Information
 - V.A. Administrative Update

Forest Hills Public Schools
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the periods ending January 31, 2023 and January 31, 2022

	Current Year Period			Prior Year Period			Comments
	Budget	Actual	Percentage	Budget	Actual	Percentage	
Revenues							
Local sources	\$ 26,487,750	\$ 17,883,296	67.5%	\$ 23,893,900	\$ 17,459,762	73.1%	
State sources	83,123,663	32,206,974	38.7%	75,330,970	31,930,617	42.4%	
Federal sources	4,781,050	802,177	16.8%	2,256,669	608,289	27.0%	
Incoming transfers and other transactions	10,375,250	7,518,492	72.5%	9,530,000	6,674,516	70.0%	
Total Revenues	\$ 124,767,713	\$ 58,410,940	46.8%	\$ 111,011,539	\$ 56,673,184	51.1%	
Expenditures							
Instruction							
Basic programs	\$ 68,056,908	\$ 28,659,300	42.1%	\$ 62,841,130	\$ 28,566,760	45.5%	
Added needs	8,258,526	3,457,498	41.9%	8,201,170	3,618,780	44.1%	
Support services							
Pupil	9,376,663	3,809,859	40.6%	8,565,303	4,112,794	48.0%	
Instructional staff	5,476,549	2,692,506	49.2%	4,466,095	2,515,370	56.3%	
General administration	724,700	429,562	59.3%	668,400	393,372	58.9%	
School administration	7,214,750	3,702,687	51.3%	6,594,830	3,597,898	54.6%	
Business services	1,921,321	1,109,083	57.7%	1,666,150	1,053,252	63.2%	
Operations and maintenance	11,388,003	6,424,731	56.4%	9,891,120	6,248,565	63.2%	
Pupil transportation	6,712,602	2,904,997	43.3%	5,270,629	2,233,184	42.4%	
Central services	4,848,985	2,540,502	52.4%	3,303,273	2,016,213	61.0%	
Other support services	3,068,600	1,643,053	53.5%	3,031,800	1,508,676	49.8%	
Community services	1,673,712	832,583	49.7%	1,650,466	732,838	44.4%	
Outgoing Transfers & Other Transactions	56,013	54,524	97.3%	11	-	0.0%	
Total Expenditures	\$ 128,777,332	\$ 58,260,882	45.2%	\$ 116,150,377	\$ 56,597,704	48.7%	
Excess/(Deficiency) of Revenues to Expenditures	(4,009,619)	150,058		(5,138,838)	75,480		
Fund Balance, Beginning of Year	18,651,723	18,651,723		21,726,028	21,726,028		
Fund Balance, End of Period	\$ 14,642,104	\$ 18,801,781		\$ 16,587,190	\$ 21,801,508		

Percent of year complete:

Fiscal 58%
School 42%

BOARD OF EDUCATION
FOREST HILLS PUBLIC SCHOOLS
GRAND RAPIDS, MICHIGAN

February 20, 2023

SCHOOLS of CHOICE

RESOLUTION TO OPT OUT OF SECTION 105
(State Schools of Choice Program)

Board Member _____ moves that the Board of Education of the Forest Hills Public School District, exercising the option permitted by *Section 105* of the State School Aid Act of 1979, as amended by Public Act 300 of 1996, will not accept *Section 105* applications of non-resident students from outside our district, for purposes of operating an intermediate school district-wide schools of choice program in accordance with Section 105 for the 2023-2024 school year.

BOARD OF EDUCATION
FOREST HILLS PUBLIC SCHOOLS

By _____
Kristen Fauson, President

By _____
Maggie Terryn, Secretary

Date 02/20/2023

BOARD OF EDUCATION
FOREST HILLS PUBLIC SCHOOLS
GRAND RAPIDS, MICHIGAN

February 20, 2023

RESOLUTION TO PARTICIPATE IN THE
KENT ISD COLLABORATIVE SCHOOLS OF CHOICE PROGRAM

Board Member _____ moves that the Board of Education of the
Forest Hills Public School District will participate in the Kent Intermediate School District
Collaborative Schools of Choice Program for the 2023-2024 school year.

BOARD OF EDUCATION
FOREST HILLS PUBLIC SCHOOLS

By _____
Kristen Fauson, President

By _____
Maggie Terryn, Secretary

Date 02/20/2023

**FOREST HILLS PUBLIC SCHOOLS
GRAND RAPIDS, MICHIGAN**

Minutes of the Finance Committee of the Board of Education
Held on January 10, 2023

Present: Christopher Michaud, Holly DeBoer, Mary Vonck
Staff: Dan Behm, Julie Davis, Scott Haid, Christine Annese, Tyler Crawford

The meeting began at 8:34 a.m.

I. Public Comments

- There were no public comments

II. Curriculum Update

Provided by Scott Haid, Assistant Superintendent for Instruction

- Instruction is looking forward to professional learning which will take place on January 16, 2023. Strengthening Success for All is the theme this year. There will be 40 different sessions tailored to elementary, middle school, and high school teachers, as well as immersion teachers and school counselors. Instruction is proud to provide our teachers with this learning opportunity.

III. Discussion

A. Monthly Financials for December, 2022.

Presented by Julie Davis, Assistant Superintendent of Finance and Operations

- We are 50% through the fiscal year, and 35% through the school year. Federal revenue is down, and expenses are on track.
- The federal fiscal year starts after the school fiscal year, so some costs are incurred before funding is received.

B. Bond Construction Update

Presented by Julie Davis, Assistant Superintendent of Finance and Operations

- Phase II of renovations at Central Middle are moving along. Students are now using the completed Phase I space.
- Construction for the final phase at Collins is moving forward.
- The Thornapple Elementary media center renovations are wrapping up, with the final inspection scheduled for the week. The media center is being set up by staff, and students can occupy the space once the inspection has passed.

- Preparation is ongoing for construction at Ada Vista starting at spring break, and for Pine Ridge at the end of the school year.

IV. Action

- A. Approval of December 13, 2022 minutes.
- B. 2022-2023 General Fund Appropriations Act Amendment
It is recommended that the Board amend the 2022-2023 General Fund Appropriations Act Amendment Resolution with available funds of \$143,419,436 and appropriations of \$128,777,332. This has been reviewed by the Board Finance Committee and is recommended for Board approval.
- C. 2022-2023 Special Revenue Fund Appropriations Act Amendment
It is recommended that the Board amend the 2022-2023 Special Revenue Fund Appropriations Act Amendment Resolution with available funds of \$14,410,682 and appropriations of \$8,623,530. This has been reviewed by the Board Finance Committee and is recommended for Board approval.
- D. Property Tax Refund
It is recommended that the Board authorize reimbursement of \$24,572.38 to Kent County and \$109.34 to Grand Rapids Township for refunded property taxes. This has been reviewed by the Board Finance Committee and is recommended for Board approval.

V. Information

- A. Administrative Update
Provided by Dan Behm, Superintendent

Superintendent Behm addressed the following topics:

- The College Board, who administers the ACT and AP testing courses, is sending a delegation, including the president of College Board, to Kent county and are looking to set up a special relationship with Kent County schools. This relationship would help encourage students to take more advanced placement courses.
- Superintendent Behm discussed our relationship with Secure Education Consultants (SEC), and how they help schools stay as safe as possible. Secure Education Consultants have completed their audit and we will be going through their recommendations for our district facilities to see where we can mitigate risk. Because these audit documents are sensitive, they are exempt from public exposure. Forest Hills is very pleased with our partnership with SEC.
- Superintendent Behm discussed the state budget. The governor will put out an initial budget proposal in February, and will recommend what will happen with

the School Aid Fund. An increase in funding is anticipated, and typically reflects the state's revenue performance. The state legislature will put together the budget bill in March/April, with the final budget produced in May, and an anticipated adoption in June.

- Superintendent Behm, along with Scott Haid and Jon Gregory will be touring Dematic Corporation to look at what type of employees Dematic needs, and how the skills and knowledge base needed can work with Forest Hills students. Dematic provides high-tech resources to a variety of businesses.

The meeting adjourned at 10:34 a.m.

**Forest Hills Public Schools
Board Finance Committee**

February 14, 2023

RECOMMENDATION:

Approve the purchase of athletic netting from Artesian Sports Netting LLC at a cost of \$41,174.

FUNDING SOURCE: General Fund

BACKGROUND:

- The baseball field is close to the tennis courts at Central High. As a result, baseballs will frequently make their way onto the tennis courts. Netting will help keep the baseballs within the baseball area.
- Per board policy 3301, we obtained quotes from three companies. We are recommending the lowest cost product. Pricing includes installation.

Company	Cost
Artesian Sports Netting LLC	\$41,174
Midwest Netting Solutions, LLC	59,999.99
Beacon Athletics	79,805-91,725

Submitted by: Julie Davis

**Forest Hills Public Schools
Board Finance Committee**

February 14, 2023

RECOMMENDATION:

Purchase SentinelOne Complete Protection Platform from People Driven Technology for a three-year term at a cost not to exceed \$168,724.

FUNDING SOURCE: General Fund

BACKGROUND:

- Endpoint security has evolved from traditional antivirus software to comprehensive protection from sophisticated malware and evolving zero-day threats.
- The district needs to add visibility into advanced threats and allow for speedy detection and remediation response times.
- As cyber threats grow, cyber risk insurance carriers are requiring the implementation of advanced endpoint protection (EDR).
- The district reviewed multiple products that have a variety of features to meet our needs including Sentinel One, Sophos, Huntress, Watchguard and Microsoft Defender.
- SentinelOne uses artificial intelligence to detect and respond to threats in real-time and offers features including automated remediation and rollback to address issues.
- SentinelOne offers an easy-to-use interface that integrates well with other security tools.
- Payments are made on an annual basis. Year one includes onboarding and training.

Payment Structure	Cost
Sentinel One - Year 1	\$68,190
Sentinel One - Year 2	\$50,267
Sentinel One - Year 3	\$50,267

Submitted by: Susan Case

**Forest Hills Public Schools
Board Finance Committee**

February 14, 2023

RECOMMENDATION:

Approve the purchase of new and replacement playground equipment from GameTime c/o Sinclair Recreation for an amount not to exceed \$122,000.

FUNDING SOURCE: Childcare Fund

BACKGROUND:

- The district has a need to better accommodate our students who attend our childcare program during the summer at Central Woodlands and Northern Trails.
- During the summer months, students are active outside. Having a play structure that provides shade allows the students to remain outside longer.
- Equipment at Central Woodlands is new. Equipment at Northern Trails is being finalized and may be a combination of new and replacement.
- The district is utilizing the OMNIA purchasing cooperative to meet the bidding requirement.

Submitted by: Julie Davis

**Forest Hills Public Schools
Board Finance Committee**

February 14, 2023

RECOMMENDATION:

The Board authorize the Secretary of the Board of Education to sign the Waiver and Consent forms from Cascade Charter Township, City of Grand Rapids, and City of Kentwood to strike delinquent personal property taxes.

BACKGROUND:

- Local taxing authorities collect taxes on personal property owned by businesses.
- Personal property includes items such as equipment, furniture, computers, etc.
- If the taxes are uncollected after five years, Section 211.56a allows the taxing authority to request the amounts be stricken from the tax rolls.

Taxing Authority	2022-2023	2021-2022	2020-2021	2019-2020
Ada Township	\$0.00	\$0.00	\$652.41	\$0.00
Cascade Charter Township	\$2,887.23	\$1,324.58	\$1,292.79	\$1,609.20
City of Grand Rapids	\$1,583.93	\$597.14	\$1,210.36	\$1,655.27
City of Kentwood	\$369.64	\$84.68	\$1,092.07	\$90.47
Grand Rapids Township	\$0.00	\$3,175.77	\$1,404.78	\$2,363.96

Submitted by: Julie Davis

**Forest Hills Public Schools
Board Finance Committee**

February 14, 2023

RECOMMENDATION:

Authorize reimbursement of \$3,280.84 to Kent County for refunded property taxes.

BACKGROUND:

The Michigan Tax Tribunal and Township Board of Review have reassessed certain property. Based on the reassessment, Kent County has refunded property taxes previously collected.

Submitted by: Julie Davis